

CPA FAR 2024 Cross-References

This PDF contains the tables of contents of current textbooks that teach FAR concepts, with cross-references to the related subunits or study units in Gleim CPA FAR. As you study a particular chapter in your textbook, you can easily determine which subunit(s) to study in Gleim CPA FAR.

[Halsey and Hopkins, *Advanced Accounting*, 5th Edition, Cambridge Business Publishers, 2023](#)

[Hoyle, Schaefer, and Douppnik, *Advanced Accounting*, 15th Edition, McGraw-Hill, 2024](#)

[Kieso, Weygandt, and Warfield, *Intermediate Accounting*, 18th Edition, John Wiley & Sons, Inc., 2022](#)

[Spiceland, Nelson, Thomas, and Winchel, *Intermediate Accounting*, 11th Edition, McGraw-Hill, 2023](#)

[Larcker and Tayan, *Corporate Governance Matters: A Closer Look at Organizational Choices and Their Consequences*, 3rd Edition, Pearson, 2021](#)

[Christensen, Cottrell, and Budd, *Advanced Financial Accounting*, 13th Edition, McGraw-Hill, 2023](#)

**Halsey and Hopkins, *Advanced Accounting*, 5th Edition,
Cambridge Business Publishers, 2023**

	CPA FAR Study Unit(s) or Subunit(s)
Chapter 1: Accounting for Intercorporate Investments	N/A
Chapter 2: Introduction to Business Combinations and the Consolidation Process	13.1-13.2
Chapter 3: Consolidated Financial Statements Subsequent to the Date of Acquisition	13.3
Chapter 4: Consolidated Financial Statements and Intercompany Transactions	13.4
Chapter 5: Consolidated Financial Statements with Less than 100% Ownership	SU 13
Chapter 6: Consolidation of Variable Interest Entities and Other Intercompany Investments	N/A
Chapter 7: Accounting for Foreign Currency Transactions and Derivatives	2.1
Chapter 8: Consolidation of Foreign Subsidiaries	N/A
Chapter 9: Government Accounting: Fund-Based Financial Statements	15.1
Chapter 10: Government Accounting: Government-Wide Financial Statements	15.1
Chapter 11: Accounting for Not-for-Profit Organizations	15.2-15.4
Chapter 12: Segment Disclosures and Interim Financial Reporting	3.2
Chapter 13: Accounting for Partnerships	N/A

Hoyle, Schaefer, and Douppnik, *Advanced Accounting*, 15th Edition, McGraw-Hill, 2024

	CPA FAR Study Unit(s) or Subunit(s)
Chapter 1: The Equity Method of Accounting for Investments	4.4
Chapter 2: Consolidation of Financial Information	13.1
Chapter 3: Consolidations — Subsequent to the Date of Acquisition	13.3
Chapter 4: Consolidated Financial Statements and Outside Ownership	N/A
Chapter 5: Consolidated Financial Statements — Intra-Entity Asset Transactions	13.4
Chapter 6: Variable Interest Entities, Intra-Entity Debt, Consolidated Cash Flows, and Other Issues	13.4
Chapter 7: Consolidated Financial Statements — Ownership Patterns and Income Taxes	N/A
Chapter 8: Segment and Interim Reporting	3.2
Chapter 9: Foreign Currency Transactions and Hedging Foreign Exchange Risk	2.1
Chapter 10: Translation of Foreign Currency Financial Statements	N/A
Chapter 11: Worldwide Accounting Diversity and International Standards	N/A
Chapter 12: Financial Reporting and the Securities and Exchange Commission	3.1
Chapter 13: Accounting for Legal Reorganizations and Liquidations	N/A
Chapter 14: Partnerships: Formation and Operation	N/A
Chapter 15: Partnerships: Termination and Liquidation	N/A
Chapter 16: Accounting for State and Local Governments (Part 1)	15.1
Chapter 17: Accounting for State and Local Governments (Part 2)	15.1
Chapter 18: Accounting and Reporting for Private Not-for-Profit Entities	15.2-15.4
Chapter 19: Accounting for Estates and Trusts	N/A

Kieso, Weygandt, and Warfield, *Intermediate Accounting*, 18th Edition, John Wiley & Sons, Inc., 2022

	CPA FAR Study Unit(s) or Subunit(s)
Chapter 1: The Environment and Conceptual Framework of Financial Reporting	1.1
Chapter 2: The Accounting Information System	N/A
Chapter 3: Income Statement, Related Information, and Revenue Recognition	1.2
Chapter 4: Balance Sheet and Statement of Cash Flows	1.1, SU 14
Chapter 5: Accounting and the Time Value of Money	10.2
Chapter 6: Cash and Receivables	4.1, SU 5
Chapter 7: Valuation of Inventories: A Cost-Basis Approach	6.3-6.4
Chapter 8: Inventories: Additional Valuation Issues	6.6-6.7
Chapter 9: Acquisition and Disposition of Property, Plant, and Equipment	7.1, 7.6
Chapter 10: Depreciation, Impairments, and Depletion	7.4-7.5, 7.7, 7.9
Chapter 11: Intangible Assets	8.1-8.3
Chapter 12: Current Liabilities and Contingencies	1.1, 11.5, 9.1
Chapter 13: Long-Term Liabilities	SU 10
Chapter 14: Stockholders' Equity	SU 12
Chapter 15: Dilutive Securities and Earnings per Share	2.2
Chapter 16: Investments	4.2-4.6
Chapter 17: Revenue Recognition	1.2
Chapter 18: Accounting for Income Taxes	9.5-9.9
Chapter 19: Accounting for Pensions and Postretirement Benefits	N/A
Chapter 20: Accounting for Leases	11.1-11.4
Chapter 21: Accounting Changes and Error Analysis	3.3
Chapter 22: Statement of Cash Flows	SU 14
Chapter 23: Full Disclosure in Financial Reporting	SU 3

Spiceland, Nelson, Thomas, and Winchel, *Intermediate Accounting*, 11th Edition, McGraw-Hill, 2023

	CPA FAR Study Unit(s) or Subunit(s)
Section 1: The Role of Accounting as an Information System	
Chapter 1: Environment and Theoretical Structure of Financial Accounting	N/A
Chapter 2: Review of the Accounting Process	1.1
Chapter 3: The Balance Sheet and Financial Disclosures	1.1
Chapter 4: The Income Statement, Comprehensive Income, and the Statement of Cash Flows	1.2-1.3, SU 14
Chapter 5: Time Value of Money Concepts	10.2
Chapter 6: Revenue Recognition	2.3-2.4
Section 2: Assets	
Chapter 7: Cash and Receivables	4.1, SU 5
Chapter 8: Inventories: Measurement	6.1
Chapter 9: Inventories: Additional Issues	SU 6
Chapter 10: Property, Plant, and Equipment and Intangible Assets: Acquisition	7.1, 8.1
Chapter 11: Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition	7.4-7.6, 8.2
Chapter 12: Investments	4.3-4.6
Section 3: Liabilities and Shareholders' Equity	
Chapter 13: Current Liabilities and Contingencies	1.1, 11.5
Chapter 14: Bonds and Long-Term Notes	10.3-10.4, 10.7
Chapter 15: Leases	11.1-11.4
Chapter 16: Accounting for Income Taxes	9.5-9.9
Chapter 17: Pensions and Other Postretirement Benefits	N/A
Chapter 18: Shareholders' Equity	SU 12
Section 4: Additional Financial Reporting Issues	
Chapter 19: Share-Based Compensation and Earnings per Share	2.2
Chapter 20: Accounting Changes and Error Corrections	3.3
Chapter 21: The Statement of Cash Flows Revisited	SU 14

Larcker and Tayan, *Corporate Governance Matters: A Closer Look at Organizational Choices and Their Consequences*, 3rd Edition, Pearson, 2021

	CPA FAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Corporate Governance	N/A
Chapter 2: International Corporate Governance	N/A
Chapter 3: Board of Directors: Duties and Liability	N/A
Chapter 4: Board of Directors: Selection, Compensation, and Removal	N/A
Chapter 5: Board of Directors: Structure and Consequences	N/A
Chapter 6: Strategy, Performance Measurement, and Risk Management	N/A
Chapter 7: CEO Selection, Turnover, and Succession Planning	N/A
Chapter 8: Executive Compensation and Incentives	N/A
Chapter 9: Executive Equity Ownership	N/A
Chapter 10: Financial Reporting and External Audit	SU 1
Chapter 11: The Market for Corporate Control	N/A
Chapter 12: Shareholders and Shareholder Activism	N/A
Chapter 13: Stakeholders and Stakeholder Activism	N/A
Chapter 14: Corporate Governance and ESG Ratings	N/A
Chapter 15: Alternative Models of Governance	N/A
Chapter 16: Summary and Conclusions	N/A

Christensen, Cottrell, and Budd, *Advanced Financial Accounting*, 13th Edition, McGraw-Hill, 2023

	CPA FAR Study Unit(s) or Subunit(s)
Chapter 1: Intercorporate Acquisitions and Investments in Other Entities	13.1-13.2
Chapter 2: Reporting Intercorporate Investments and Consolidation of Wholly Owned Subsidiaries with No Differential	N/A
Chapter 3: The Reporting Entity and the Consolidation of Less-than-Wholly-Owned Subsidiaries with No Differential	N/A
Chapter 4: Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value	N/A
Chapter 5: Consolidation of Less-than-Wholly-Owned Subsidiaries Acquired at More than Book Value	N/A
Chapter 6: Intercompany Inventory Transactions	13.4
Chapter 7: Intercompany Transfers of Services and Noncurrent Assets	13.4
Chapter 8: Intercompany Indebtedness	13.4
Chapter 9: Consolidation Ownership Issues	N/A
Chapter 10: Additional Consolidation Reporting Issues	13.4
Chapter 11: Multinational Accounting: Foreign Currency Transactions and Financial Instruments	N/A
Chapter 12: Multinational Accounting: Issues in Financial Reporting and Translation of Foreign Entity Statements	N/A
Chapter 13: Segment and Interim Reporting	3.2
Chapter 14: SEC Reporting	3.1
Chapter 15: Partnerships: Formation, Operation, and Changes in Membership	N/A
Chapter 16: Partnerships: Liquidation	N/A
Chapter 17: Governmental Entities: Introduction and General Fund Accounting	15.1
Chapter 18: Governmental Entities: Special Funds and Governmentwide Financial Statements	15.1
Chapter 19: Not-for-Profit Entities	15.2-15.4
Chapter 20: Corporations in Financial Difficulty	N/A